## IN THE CLAIMS

Please cancel Claim 1, without prejudice or disclaimer of subject matter. Please amend Claims 2, 3, 6-8, 13, 15 and 16, to read as follows.

- 1. (Canceled)
- 2. (Currently Amended) A piezoelectric element according to claim 1 comprising an upper electrode, a piezoelectric and/or electrostrictive material and a lower electrode, wherein the piezoelectric and/or electrostrictive material is a composite oxide constituted by ABO<sub>3</sub> as a general formula, the piezoelectric and/or electrostrictive material has a twin crystal structure, and the twin crystal structure has a twin crystal plane selected from a group represented by {110}.
- 3. (Currently Amended) A piezoelectric element according to claim 1 comprising an upper electrode, a piezoelectric and/or electrostrictive material and a lower electrode, wherein the piezoelectric and/or electrostrictive material is a composite oxide constituted by ABO<sub>3</sub> as a general formula, the piezoelectric and/or electrostrictive material has a twin crystal structure, and the twin crystal structure has a twin crystal plane selected from a group represented by {100}.
- 4. (Original) A piezoelectric element according to claim 2, wherein the piezoelectric and/or electrostrictive material is a tetragonal crystal.

- 5. (Original) A piezoelectric element according to claim 2, wherein the piezoelectric and/or electrostrictive material is a rhombic crystal.
- 6. (Currently Amended) A piezoelectric element according to claim [[2]] 3, wherein the piezoelectric and/or electrostrictive material is a rhombohedral crystal.
- 7. (Currently Amended) A piezoelectric element according to claim [[1]] 2, wherein the piezoelectric and/or electrostrictive material has a twin crystal rate from 0.001 to 1.0.
- 8. (Currently Amended) A piezoelectric element according to claim [[1]] 2, wherein the piezoelectric and/or electrostrictive material has an orientation property.
- 9. (Original) A piezoelectric element according to claim 8, wherein the piezoelectric and/or electrostrictive material has an orientation rate of 99 % or higher in a direction of at least an axis.
- 10. (Original) A piezoelectric element according to claim 8, wherein the piezoelectric and/or electrostrictive material has a principal crystal plane, in contact with the upper electrode, of {100}.
- 11. (Original) A piezoelectric element according to claim 8, wherein the piezoelectric and/or electrostrictive material has a principal crystal plane, in contact with the upper electrode, of {111}.

- 12. (Original) A piezoelectric element according to claim 8, wherein the piezoelectric and/or electrostrictive material has a principal crystal plane, in contact with the upper electrode, of {110}.
- 13. (Currently Amended) A piezoelectric element according to claim [[1]] 2, wherein the lower electrode and the piezoelectric and/or electrostrictive material are directly formed on the substrate.
- 14. (Original) A piezoelectric element according to claim 13, wherein a layer including the piezoelectric and/or electrostrictive material is formed with a thickness of 1 to 10  $\mu m$ .
- 15. (Currently Amended) A piezoelectric actuator employing a piezoelectric element according to claim [[1]] 2.
- 16. (Currently Amended) An ink jet recording head employing a piezoelectric element according to claim [[1]] 2.